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9			
10	UNITED STATES DISTRICT COURT		
11	NORTHERN DISTRICT OF CALIFORNIA		
12	SAN FRANCISCO DIVISION		
13	REZA RAE POURIAN,	Case No. 3:18-cv-04536-RS	
14	Plaintiff,	ORDER STIPULATED	
15	v.	DISMISSAL	
16	UNITED STATES OF AMERICA,		
17	Defendant.		
18	Pursuant to Fed. R. Civ. P. 41(a)(1)(A)(ii), Plaintiff Reza Rae Pourian and Defendant the	
19	United States of America, through their respective undersigned counsel of record, hereby jointly file		
20	this stipulation of dismissal. The parties have resolved their dispute as a result of the United States'		
21	concession that Plaintiff is entitled to the claimed refund and Plaintiff agreeing that the		
22	recharacterization of the payment from Plastikon from taxable to a tax-free return of capital		
23	permanently reduces his adjusted basis in his interest in Plastikon. There being nothing further for		
24	this Court to do, the parties request the Court dismiss this action with prejudice, with each side to		
25	bear its own costs and fees, including any attorney fees.		
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1	Dated this 12th day of November, 2020	
2 3		RICHARD E. ZUCKERMAN Principal Deputy Assistant Attorney General
4		/s/ Amy Matchison
5		AMY MATCHISON (CA SBN 217022) Trial Attorney, Tax Division
6		United States Department of Justice
7		Attorneys for UNITED STATES OF AMERICA
8	Dated this 12th day of November, 2020	DAVED DOWNS LLD
		BAKER BOTTS LLP
9 10		By: <u>/s/ Jon Feldhammer</u> JON FELDHAMMER
11		101 California, Suite 3600 San Francisco, California 94111 jon.feldhammer@bakerbotts.com
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